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An Act to revise the internal revenue laws of the United States

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That

#### (a) Citation

(1) The provisions of this Act set forth under the heading “Internal Revenue Title” may be cited as the “Internal Revenue Code of 1986 [formerly I.R.C. 1954]”.

(2) The Internal Revenue Code enacted on February 10, 1939, as amended, may be cited as the “Internal Revenue Code of 1939”.

#### (b) Publication

This Act shall be published as volume 68A of the United States Statutes at Large, with a comprehensive table of contents and an appendix; but without an index or marginal references. The date of enactment, bill number, public law number, and chapter number, shall be printed as a headnote.

#### (c) Cross reference

For saving provisions, effective date provisions, and other related provisions, see chapter 80 (sec. 7801 and following) of the Internal Revenue Code of 1986.

#### (d) Enactment of Internal Revenue Title into law

The Internal Revenue Title referred to in subsection (a)(1) is as follows: \* \* \*.

(Aug. 16, 1954, ch. 736, 68A Stat. 3; Pub. L. 99-514, § 2, Oct. 22, 1986, 100 Stat. 2095.)

#### AMENDMENTS

1986—Subsecs. (a)(1), (c). Pub. L. 99-514 substituted “Internal Revenue Code of 1986” for “Internal Revenue Code of 1954”.

#### REDESIGNATION OF INTERNAL REVENUE CODE OF 1954; REFERENCES

Pub. L. 99-514, § 2, Oct. 22, 1986, 100 Stat. 2095, provided that:

“(a) REDESIGNATION OF 1954 CODE.—The Internal Revenue Title enacted August 16, 1954, as heretofore, hereby, or hereafter amended, may be cited as the ‘Internal Revenue Code of 1986’.

“(b) REFERENCES IN LAWS, ETC.—Except when inappropriate, any reference in any law, Executive order, or other document—

“(1) to the Internal Revenue Code of 1954 shall include a reference to the Internal Revenue Code of 1986, and

“(2) to the Internal Revenue Code of 1986 shall include a reference to the provisions of law formerly known as the Internal Revenue Code of 1954.”

#### INTERNAL REVENUE TITLE

##### Subtitle

- A. Income taxes.
- B. Estate and gift taxes.
- C. Employment taxes.
- D. Miscellaneous excise taxes.
- E. Alcohol, tobacco, and certain other excise taxes.
- F. Procedure and administration.
- G. The Joint Committee on Taxation.
- H. Financing of Presidential election campaigns.
- I. Trust Fund Code.
- J. Coal industry health benefits.<sup>1</sup>
- K. Group health plan requirements.

#### AMENDMENTS

1997—Pub. L. 105-34, title XV, § 1531(b)(3), Aug. 5, 1997, 111 Stat. 1085, added subtitle K heading “Group health plan requirements” and struck out former subtitle K heading “Group health plan portability, access, and renewability requirements”.

1996—Pub. L. 104-191, title IV, § 401(b), Aug. 21, 1996, 110 Stat. 2082, added subtitle K heading “Group health plan portability, access, and renewability requirements”.

1982—Pub. L. 97-248, title III, §§ 307(b)(2), 308(a), Sept. 3, 1982, 96 Stat. 590, 591, provided that, applicable to payments of interest, dividends, and patronage divi-

<sup>1</sup>Editorially supplied. Subtitle J added by Pub. L. 102-486 without corresponding amendment of title analysis.

dends paid or credited after June 30, 1983, subtitle C heading is amended to read “Employment taxes and collection of income tax at source”. Section 102(a), (b) of Pub. L. 98-67, title I, Aug. 5, 1983, 97 Stat. 369, repealed subtitle A (§§301-308) of title III of Pub. L. 97-248 as of the close of June 30, 1983, and provided that the Internal Revenue Code of 1954 [now 1986] [this title] shall be applied and administered (subject to certain exceptions) as if such subtitle A (and the amendments made by such subtitle A) had not been enacted.

1981—Pub. L. 97-119, title I, §103(c)(2), Dec. 29, 1981, 95 Stat. 1638, added subtitle I heading “Trust Fund Code”.

1976—Pub. L. 94-455, title XIX, §1907(b)(2), Oct. 4, 1976, 90 Stat. 1836, substituted in subtitle G heading “The Joint Committee on Taxation” for “The Joint Committee on Internal Revenue Taxation”.

1974—Pub. L. 93-443, title IV, §408(a), Oct. 15, 1974, 88 Stat. 1297, added subtitle H heading “Financing of Presidential election campaigns”.

#### TITLE REFERRED TO IN OTHER SECTIONS

This title is referred to in title 2 sections 31a-2, 31a-3, 31a-4, 60c-1, 65c, 434, 441b, 632, 651, 691e, 691f, 1610, 1953; title 5 sections 5514, 8432, 8440, 8440e; title 6 section 395; title 10 section 2401; title 11 sections 346, 745; title 12 sections 1825, 3413; title 15 sections 78c, 78kkk, 80a-3, 80b-3, 631b; title 16 sections 4601ll-47, 470b, 1855; title 18 sections 983, 4043; title 20 sections 1087-1, 1087-2, 1087ee, 1087ss, 1087vv; title 22 sections 3307, 3968, 4071i, 4071j, 5401; title 25 sections 983f, 1716, 2719; title 29 sections 1002, 1061, 1083, 1146, 1301, 1453, 2897; title 30 section 1473; title 31 sections 1324, 3105, 3106, 3124, 3332, 3701, 3711, 3716, 3718, 3720B, 3729, 3801; title 33 section 2717; title 36 sections 20208, 20708, 20909, 21008, 21108, 22908, 40108, 50108, 60108, 70108, 70308, 80508, 100108, 110108, 140708, 150109, 151508, 152108, 152708, 152909, 154508, 154709, 170309, 170508, 190309, 210309, 220708, 230509, 240108; title 38 sections 7361, 7363; title 40 sections 1301, 1312, 3131; title 42 sections 401, 405, 408, 416, 604, 1007, 1395b-5, 1395y, 1471, 4636, 5055, 8217, 10702; title 45 sections 231m, 1347; title 46 App. section 1177; title 49 section 326; title 50 section 2154.

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3.	Withholding of tax on nonresident aliens and foreign corporations.	2000—Pub. L. 106–554, §1(a)(7) [title I, §101(d)], Dec. 21, 2000, 114 Stat. 2763, 2763A–600, added subchapter X.
[4, 5.	Repealed.]	1997—Pub. L. 105–34, title VII, §701(c), Aug. 5, 1997, 111 Stat. 869, added subchapter W.
6.	Consolidated returns.	1993—Pub. L. 103–66, title XIII, §13301(b), Aug. 10, 1993, 107 Stat. 555, added subchapter U.
AMENDMENTS		1986—Pub. L. 99–514, title XIII, §1303(c)(1), Oct. 22, 1986, 100 Stat. 2658, struck out subchapter U “General stock ownership plans”.
1997—Pub. L. 105–34, title XI, §1131(c)(4), Aug. 5, 1997, 111 Stat. 980, struck out item for chapter 5 “Tax on transfers to avoid income tax”.		1982—Pub. L. 97–354, §5(b), Oct. 19, 1982, 96 Stat. 1697, substituted in subchapter S “Tax treatment of S corporations and their shareholders” for “Electron of certain small business corporations as to taxable status”.
1990—Pub. L. 101–508, title XI, §11801(b)(11), Nov. 5, 1990, 104 Stat. 1388–522, struck out item for chapter 4 “Rules applicable to recovery of excessive profits on government contracts”.		1980—Pub. L. 96–589, §3(a)(2), Dec. 24, 1980, 94 Stat. 3400, added subchapter V.
1984—Pub. L. 98–369, div. A, title IV, §474(r)(29)(D), July 18, 1984, 98 Stat. 844, struck out “and tax-free covenant bonds” at end of item for chapter 3.		1978—Pub. L. 95–600, title VI, §601(c)(1), Nov. 6, 1978, 92 Stat. 2897, added subchapter U.
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This subtitle is referred to in sections 35, 810, 2056A, 2107, 3402, 3502, 3507, 3508, 4911, 4980, 4999, 5041, 5881, 6011, 6012, 6013, 6038A, 6075, 6111, 6159, 6164, 6201, 6211, 6212, 6213, 6214, 6229, 6231, 6234, 6242, 6311, 6315, 6401, 6404, 6420, 6421, 6427, 6501, 6601, 6621, 6672, 6682, 6694, 6695, 6696, 6702, 6871, 6901, 6905, 7001, 7463, 7491, 7701, 7851, 7852, 7872, 7873 of this title; title 22 sections 1627, 5510; title 25 sections 1729, 1754; title 31 section 3105; title 42 sections 411, 11371; title 45 section 231m; title 48 section 1421i; title 50 App. section 2017e.		1962—Pub. L. 87–834, §17(b)(4), Oct. 16, 1962, 76 Stat. 1051, added subchapter T.
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1958—Pub. L. 85–866, title I, §64(d)(1), Sept. 2, 1958, 72 Stat. 1656, added subchapter S.		1958—Pub. L. 85–866, title I, §64(d)(1), Sept. 2, 1958, 72 Stat. 1656, added subchapter S.
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<sup>1</sup>Section numbers editorially supplied.<sup>1</sup>Part heading amended by Pub. L. 99–514 without corresponding amendment of analysis.